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VON BERGEN, W. *The encyclopedia of rare coins, stamps, old books and paper money.* (Boston: W. Von Bergen. 1913. Pp. 272. \$1.)

WESTON, J. *Dictionary of economic and banking terms.* (London: Pitman. 1913. 2s. 6d.)

WEBB, M. DE P. *Advance India.* (London: King. 1913. 5s.)

WILMERSDOERFFER, E. *Notenbanken und Papiergele im Königreich Italien seit 1861.* (Berlin: Cotta. 1913. 5 M.)

*Agricultural credit banks of the world; a review of the mortgage-loan and credit systems of foreign countries.* (New York: Banking Law Journ. 1913. Pp. 40. \$1.)

*The bankers encyclopedia ("purple book").* Thirty-eighth edition. (New York: Bankers Encyclopedia Co. 1913. Pp. 191.)

*Banking law of New York. Chapter 2 of the consolidated laws and chapter 10 of 1909, including all amendments of 1913, and with notes, annotations and references.* (New York: Banks Law Pub. Co. 1913. Pp. 310. \$8.)

*History of the Chemical Bank, 1823-1913.* (New York: Chemical Nat. Bank. 1913. Pp. 166.)

*How to organize and equip a modern bank.* (Indianapolis: U. S. Bank Note Co. 1913. Pp. 69. \$1.)

Published by a firm engaged in furnishing bank supplies. It nevertheless contains a considerable amount of convenient information in regard to establishing a bank and methods of bank accounting.

*A practical school of banking.* Five volumes. (Detroit: Houghton-Jacobson. 1913.)

*Minutes of evidence of treasury committee on the mode of issuing the dollar in the east.* Cd. 6974. (London: Wyman. 1913. 6d.)

*Proceedings of the Academy of Political Science in New York.* Vol. IV, No. 1. (New York: Columbia University. 1913. Pp. iv, 239.)

Contains verbatim report of papers and discussions at a conference held October 14-15 on the proposed currency bill. Papers were presented by Senator Owen, ex-Senator Aldrich, and Messrs. Hepburn, Vanderlip, Willis, Sprague, Johnson, and Kemmerer.

*Seizième congrès du crédit populaire (associations coopératives de crédit).* (Paris: Alcan. 1913.)

### Public Finance, Taxation, and Tariff

*The Income Tax Law of 1913 Explained.* By GEORGE F. TUCKER. (Boston: Little, Brown, and Company. 1913. Pp. xi, 271. \$1.50.)

*A Treatise on the Federal Income Tax Law of 1913.* By THOMAS GOLD FROST. (Albany: Matthew Bender & Company. 1913. Pp. xii, 242.)

*A Treatise on the Law of Income Taxation under Federal and State Laws.* By HENRY CAMPBELL BLACK. (Kansas City, Mo.: Vernon Law Book Company. 1913. Pp. xvi, 403. \$4.00.)

*The Federal Income Tax Law.* By HENRY CROFUT WHITE. (New York: The Banks Law Publishing Co. 1913. Pp. xxviii, 332.)

The above are among the first of the books called forth by the passage of the federal income tax law. All are written from a purely legal standpoint. They contain in each case the text of the law and endeavor to throw such light upon its interpretation as may be derived from judicial decisions in connection with previous income tax laws in this country, both federal and state, and from the rulings of the Internal Revenue Office and the Treasury Department with reference to the earlier federal laws. The earlier regulations issued by the Commissioner of Internal Revenue in regard to collection at the source under the present law are also included in the texts or in the form of separate pamphlets.

The earlier federal income tax acts are reprinted in appendices by all except Tucker, the Civil War legislation being given more fully by Frost and White than by Black. White and Black include also the Corporation Tax Law of 1909, and Black the existing income tax laws of the individual states and Hawaii. White gives a dated list of laws imposing income taxes in our colonies and states and in foreign countries. Tucker's work is perhaps the most compact and the most conveniently arranged and furnishes equally with the others the information at present available for the interpretation of the existing law.

H. B. G.

*The Life of Thaddeus Stevens.* By JAMES ALBERT WOODBURN. (Indianapolis: The Bobbs-Merrill Company. 1913. Pp. 620. \$2.50.)

The interest of this volume for the economist lies in the discussion of Stevens' views on the issue of legal tender notes and on the payment of the Civil War debt.

It is well known that Stevens in his advocacy of the first legal tender bill in the House expressed the view that the \$150,000,000 issue of legal tender notes fundable into five-twenty six per cent bonds would make it possible to place at par, within a short time, the \$500,000,000 of these bonds authorized by the act. As a